

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

POWER OF ATTORNEY BY ASSIGNEE UNDER 37 C.F.R. §§ 3.71, 3.73(b)

Commissioner for Patents
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MAY 25 2005

Sir:

The below-identified Assignee is the owner of the entire right, title and interest in U.S. Patent Application No. 10/665,264, filed September 18, 2003 (Atty. Docket No. PANAP-01046USC), by virtue of an assignment from the inventor.

The Assignment was recorded in the United States Patent and Trademark Office on January 29, 2004, at Reel 014291, Frames 0994 - 0996.

The undersigned (whose title is supplied below) is empowered to sign this statement on behalf of the Assignee.

Assignee hereby appoints the attorneys of FLIESLER MEYER LLP, Customer No. 23910, to prosecute this application and transact all business in the United States Patent & Trademark Office connected therewith; said appointment to be to the exclusion of the inventor and the inventor's attorney(s) in accordance with the provisions of 37 C.F.R. §3.71.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true, and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under §1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issuing thereon.

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Assignee: Matsushita Electric Industrial Co., Ltd.

Assignee Type: (Corporation, Partnership, ...) Corporation

Signor's Name: Hiroki Naito

Signor's Title: (Corporate Office or Position) Director

Signature: Hiroki Naito

Date: May 24, 2005